

# 2001 RRF-1 NOTICE TO CHARITABLE ORGANIZATIONS AND TRUSTEES

Attorney General's Internet Address: <http://caag.state.ca.us/charities/>

## CHANGES FOR FILING OF 2001 RRF-1:

- **NEW FILING DATE** - The filing date has changed. RRF-1 forms are now due no later than four months and fifteen days after the end of the organization's calendar or fiscal year.

NOTE: RRF-1 EXTENSIONS WILL NOT BE GRANTED. THE RRF-1 FILING REQUIREMENT IS INDEPENDENT OF AND NOT SUBJECT TO ANY IRS 990 EXTENSIONS. DO NOT REQUEST AN EXTENSION. NONE WILL BE GRANTED.

- **PENALTIES/FINES** - Assessment of a minimum tax of \$800 plus interest and/or fines or filing penalties may be imposed. Sections 23153 and 23703, California Revenue and Taxation Code; Sections 12586, 12586.1 (recently enacted), and 12587, California Government Code; 11 CCR Sections 311 and 312.

## WHO MUST FILE A FORM RRF-1?

Every charitable nonprofit corporation, association or trustee holding assets for charitable purposes that is required to register with the Attorney General's Office is also required to file Form RRF-1 annually. "Small" charities not required to pay the annual fee, and even if on extended reporting<sup>1</sup>, must still submit Form RRF-1 annually no later than four months and fifteen days after the end of the organization's calendar or fiscal year.

NOTE: Additional reporting requirements apply to any charity engaged in solicitation or sales solicitation that collected more than 50% of its annual income and more than \$1,000,000 in contributions from California donors during the previous calendar year if the charity spent more than 25% of its annual income on nonprogram expenses. (See Business & Professions Code Sections 17510.9 and 17510.95.)

Form RRF-1 may be downloaded and printed from the "Forms" section of our Internet site.

## WHO MUST PAY THE FEE AND HOW?

Charities and trustees registered with the Attorney General's Registry of Charitable Trusts with gross receipts OR total assets of one-hundred thousand dollars (\$100,000) or more must send the \$25 registration fee with the RRF-1. (Government Code Section 12586, 12587, and 11 CCR Sections 311 and 312). Make check payable to the Department of Justice, and mail it together with the completed RRF-1 to P.O. Box 903447, Sacramento, CA 94203-4470. The canceled check is your receipt.

## HOW THE FEE IS USED

The law requires that the fee be used solely to operate the Attorney General's Registry of Charitable Trusts and to make charity reports received available to all on the Internet. New IRS regulations require charities to make copies of their Form 990 available to the public on request, or to make them "widely available." Registration fees are used to cover the cost of placing all Form 990s on the Internet.

## WHAT IF THE FEE IS NOT PAID AND/OR FORM RRF-1 IS NOT FILED?

You will not be in compliance with the law. As a result, your Form 990, 990EZ or 990PF will not be accepted for filing. You may lose your tax exemption and be assessed a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code Section 12586.1

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<sup>1</sup> If you are on extended reporting, you are still required to file a Form 990EZ every tenth year.